

RECORDATION NO. 27113 FILED

AUG 10 '07 -3 45 PM

SURFACE TRANSPORTATION BOARD

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August 10, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Railcar Lease No. 2627200, dated as of July 10, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: Banc of America Leasing & Capital, LLC
One Financial Plaza
Providence, RI 02903

Lessee: PCS Sales (USA) Inc.
1101 Skokie Blvd.
Northbrook, IL 60062

Mr. Vernon A. Williams
August 10, 2007
Page 2

A description of the railroad equipment covered by the enclosed document
is:

59 railcars within the series WAGX 6002 – WAGX 6075 as more
particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Railcar Lease No. 2627200.

Also enclosed is a check in the amount of \$35.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO. 27113 FILED

AUG 10 '07 -3 45 PM

SURFACE TRANSPORTATION BOARD



One Financial Plaza
Providence, Rhode Island 02903-2305

FILED AND RECORDED WITH THE SURFACE TRANSPORTATION BOARD

On: _____

At: _____

And given Recordation No.: _____

MEMORANDUM OF Railcar Lease No. 2627200 dated as of May 10, 2007 (the "Lease") by and between Banc of America Leasing & Capital LLC, a Delaware corporation ("Lessor") and PCS Sales (USA) Inc. a Delaware corporation ("Lessee"), .

WITNESSETH:

1. Pursuant to the Lease, Lessor has agreed to lease to Lessee, and the Lessee has agreed to lease from the Lessor, (59) 1981 Richmond 14, 500 Gallon Tank cars bearing the Reporting Marks/Running Numbers and Serial Numbers set forth on the Schedule A attached hereto.

2. The Lease shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the Lessor and the Lessee have caused this Memorandum of Master Equipment Lease Agreement to be signed and sealed by their respective duly authorized signatories as of the date set forth below.

Dated as of: July 10, 2007

Lessor:

Banc of America Leasing & Capital LLC

By: Steven J. Beadling

Name: STEVEN J. BEADLING

Title: AVP, Operations Manager

Lessee:

PCS Sales (USA) Inc.

By: Matt Holtz

Name: Matt Holtz

Title: Rail Fleet Manager

STATE OF: ILLINOIS

SS.

COUNTY OF: COOK

On AUGUST 1, 2007 before me, VALERIE R. GISH, ADMIN. ASSISTANT

(Notary Name and Title)

personally appeared MATT HOLTZ personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to within the instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity (ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature: Valerie R Gish

(Notary Seal)



STATE OF: Rhode Island

SS.

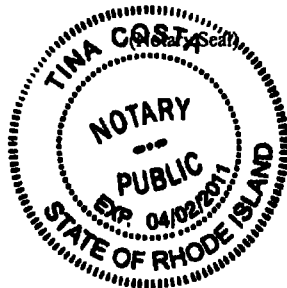
COUNTY OF: Providence

On August 9, 2007 before me, Tina Costa AUP
(Notary Name and Title)

personally appeared Steven J. Beadling personally known to me (or
proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are
subscribed to within the instrument and acknowledged to me that he/she/they executed the same
in his/her/their authorized capacity (ies), and that by his/her/their signature(s) on the instrument
the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature: Tina Costa



SCHEDULE A

(59) 1981 Richmond 14,500 gallon tank cars, identified by the following car numbers:

WAGX 6002	WAGX 6033
WAGX 6003	WAGX 6034
WAGX 6004	WAGX 6035
WAGX 6005	WAGX 6036
WAGX 6006	WAGX 6037
WAGX 6007	WAGX 6038
WAGX 6008	WAGX 6039
WAGX 6009	WAGX 6040
WAGX 6010	WAGX 6041
WAGX 6011	WAGX 6042
WAGX 6012	WAGX 6043
WAGX 6013	WAGX 6044
WAGX 6014	WAGX 6045
WAGX 6015	WAGX 6046
WAGX 6016	WAGX 6047
WAGX 6017	WAGX 6048
WAGX 6019	WAGX 6049
WAGX 6020	WAGX 6052
WAGX 6021	WAGX 6053
WAGX 6022	WAGX 6055
WAGX 6023	WAGX 6058
WAGX 6024	WAGX 6059
WAGX 6025	WAGX 6063
WAGX 6026	WAGX 6064
WAGX 6027	WAGX 6068
WAGX 6028	WAGX 6070
WAGX 6029	WAGX 6072
WAGX 6030	WAGX 6073
WAGX 6031	WAGX 6075
WAGX 6032	

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

8/10/07



Robert W. Alvord